

HOUSE BILL 2064

By Butt

AN ACT to amend Tennessee Code Annotated, Section 67-4-1425, relative to a hotel-motel tax in any city that has a population of not less than twenty-nine thousand thirty (29,030) nor more than twenty-nine thousand forty (29,040), according to the 2010 federal census or any subsequent federal census.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-4-1425, is amended by adding the following new subsection (k):

(k) This section shall not apply in any city having a population of not less than twenty-nine thousand thirty (29,030) nor more than twenty-nine thousand forty (29,040), according to the 2010 federal census or any subsequent federal census, that is located within any county having a population of not less than one hundred eighty-three thousand one hundred (183,100) nor more than one hundred eighty-three thousand two hundred (183,200), according to the 2010 federal census or any subsequent federal census, or that is located within any county having a population of not less than eighty-thousand nine hundred (80,900) nor more than eighty-one thousand (81,000); provided, that the city is authorized to levy a privilege tax by ordinance adopted by a two-thirds (2/3) vote of its governing body upon the privilege of occupancy in any hotel located within the city of each transient in an amount not to exceed five percent (5%) of the consideration charged by the operator. All proceeds received by the city from such tax shall be used for city purposes, including tourism and economic development, parks and recreation, and transportation. The ordinance shall set forth the manner of collection and administration of the privilege tax.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.